



**APPLICATION FOR REFUND OF SALES TAX PAID ON THE
PURCHASE OF ALL-TERRAIN VEHICLES USED AS FARM EQUIPMENT**

Name of Purchaser _____

Address _____

City, State, Zip Code _____

Telephone Number _____

Name of Dealer _____

Address _____

City, State, Zip Code _____

Telephone Number _____

Sales Tax Registration Number _____

Description of All-Terrain Vehicle (make) _____ (model) _____

(serial number) _____

Number of acres farmed (both owned and leased) _____

Specific types of crops or animals raised or grown for market: _____

Describe how the all-terrain vehicle is used in the farming operation:

What percentage of the vehicles operational time will be used for recreational purposes (hunting, fishing, camping, pleasure riding, etc.): _____

I certify that the above is a true and complete statement to the best of my knowledge and ability. I understand that falsification of information to obtain tax exemption may be punishable as provided by law.

Signed _____ Date _____

You must attach a legible copy of the purchase bill of sale or invoice and a copy of last years Schedule F of your IRS return to confirm your eligibility to depreciate farm equipment. No consideration will be given to this application to refund tax unless the copies are attached and the above fully completed. Our mailing address is : Tennessee Department of Revenue, Taxpayer and Vehicle Services, Andrew Jackson State Office Building, Nashville, Tennessee, 37242.

The dealer is not authorized to provide tax exemption at the time of purchase. If your operation of the ATV qualifies for tax exemption, you will be provided a letter certifying exemption. A copy will be sent to the dealer, who will refund the tax to you and claim a credit on his next sales tax return.